

***United States Court of Appeals
for the
District of Columbia Circuit***



**TRANSCRIPT OF
RECORD**

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Court of Appeals of the District of Columbia

APRIL TERM, 1929

No. 5025

SPECIAL CALENDAR

728

WHARTON & NORTHERN RAILROAD COMPANY,
APPELLANT,

vs.

J. R. McCARL, COMPTROLLER GENERAL OF THE
UNITED STATES.

APPEAL FROM THE SUPREME COURT OF THE DISTRICT OF
COLUMBIA.

FILED AUGUST 2, 1929.

PRINTED OCTOBER 10, 1929.

Court of Appeals of the District of Columbia

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vs.

J. R. McCARL, COMPTROLLER GENERAL OF THE
UNITED STATES, APPELLEE.

APPEAL FROM THE SUPREME COURT OF THE DISTRICT OF
COLUMBIA.

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Court of Appeals of the District of Columbia

No. 5025.

WHARTON & NORTHERN RAILROAD COMPANY, Appellant,
vs.

J. R. McCARL, Comptroller General of the United States.

a Supreme Court of the District of Columbia.

Law. No. 76146.

WHARTON & NORTHERN RAILROAD COMPANY, Plaintiff,
vs.

J. R. McCARL, Comptroller General of the United States,
Defendant.

UNITED STATES OF AMERICA,
District of Columbia, ss:

Be it remembered that in the Supreme Court of the District of Columbia, at the city of Washington, in said District, at the times hereinafter mentioned, the following papers were filed and proceedings had in the above-entitled cause, to wit:

1 *Petition for Writ of Mandamus.*

Filed December 6, 1928.

In the Supreme Court of the District of Columbia.

Law. No. 76146.

WHARTON & NORTHERN RAILROAD COMPANY, Plaintiff,
vs.

J. R. McCARL, Comptroller General of the United States,
Defendant.

To the Supreme Court of the District of Columbia:

The plaintiff, Wharton & Northern Railroad Company, respectfully represents unto this Honorable Court as follows:

1. Plaintiff, Wharton & Northern Railroad Company, is a corporation duly incorporated, organized and existing under the laws of the State of New Jersey, is a citizen of said State and brings this action in its own right.

Defendant, J. R. McCarl, under Executive Appointment, has assumed and is now exercising the office of Comptroller General of the United States, pursuant to the Statutes of the United States in such case made and provided, and as such Comptroller General, has charge of the settlement and payment of all money claims against the Government of the United States. Said defendant is a resident of the District of Columbia, and is sued herein as the incumbent of said office of Comptroller General of the United States.

2. The said Wharton & Northern Railroad Company is an intrastate road of approximately twenty miles trackage, located wholly within the State of New Jersey, and derives a large portion of its total revenue from handling movements of freight to and from the Government arsenals and storehouses located along its right of way. It was found by the Interstate Commerce Commission to be a common carrier within the meaning of the provisions of the Interstate Commerce Act. *Second Industrial Railways Case*, 34 I. C. C. 596.

3. Since to-wit January 1, 1923, plaintiff has transported over its lines, at the request and for the benefit of the Government of the United States, various shipments of freight, and from time to time has certified vouchers covering amounts due it for such transportation to the office of the defendant, the Comptroller General, for audit and payment. The total amount due plaintiff as of September 30, 1928, was \$198,096.59.

4. All charges on such transportation were made at lawful tariff rates, and there is no dispute as to the reasonableness or legality thereof.

5. No part of the above mentioned charges have been paid, although funds therefor have been made available by Congress and demands for payment have been made by plaintiff. An itemized statement showing the movements of freight in question and the various amounts due therefor is annexed hereto, marked Exhibit 1, and is prayed to be read as a part hereof.

6. While the vouchers covering the transportation services in question are all made out in the name of plaintiff, in many instances, as will appear in detail by reference to Exhibit 1 hereto, the shipments originated at points on lines other than those of plaintiff, and in some instances were carried over several lines. Hence, a large portion of the money claimed by plaintiff of the defendant, to-wit \$157,512.25, was actually earned by and is equitably the property of certain trunk lines in no wise parties to the controversy hereinafter referred to. The burden of collecting amounts due for transportation of freight where same has moved over more than one line is by custom as well as by contract placed upon the destination or delivering carrier.

Plaintiff is a member of the Railway Accounting Officers Association, and as such member is bound by the following mandatory rules of such Association relating to collection by destination or delivering carriers:

1. The following rules relating to interline freight accounting are mandatory and binding upon carriers operating in North America that are members of the Railway Accounting Officers Association. * * *

124. Waybilling Government Freight and Settlement Between Carriers.—Freight consigned to or shipped by the Government and covered by Government bills of lading shall be waybilled through from point of origin to bill of lading destination regardless of the absence of through rates or through billing arrangements.

125. The destination carrier shall be responsible for the collection of all charges on such shipments, regardless of the fact that the destination may be a non-agency station.

The defendant, Comptroller General, has recognized this custom and has long since adopted the practice of paying the delivering carrier for all movements of government freight.

7. Prior to January 1, 1923, defendant promptly paid plaintiff for all transportation services rendered the Government, and raised no question as to the right of plaintiff to collect in full for all movements of Government

freight as to which it was delivering or destination carrier. Since January 1, 1923, however, defendant has arbitrarily refused and still refuses the demand of plaintiff for payment of the charges itemized in Exhibit 1, alleging that

4 there is due from plaintiff to the Government of the United States certain monies against which the entire amounts due as shown by Exhibit 1, including both local and through shipments, must be offset. And defendant has withheld not only the monies due for services rendered by plaintiff, but those due for services rendered by its trunk line connections as well. Annexed hereto as Exhibit 2, and prayed to be read as a part hereof, is a copy of a letter addressed by defendant to plaintiff stating defendant's position in this regard, and also annexed, as Exhibit 3, and prayed to be read as a part hereof, is a copy of plaintiff's answer thereto.

8. The claim of the Government against plaintiff, by virtue of which defendant asserts the right and duty to offset the monies due it for transportation of freight arose as follows:

Proceeding under the Act of February 4, 1887, as amended, commonly referred to as the Interstate Commerce Act, the Navy Department in February of 1921 filed with the Interstate Commerce Commission a complaint alleging that certain rates of plaintiff railway company used as factors of through interstate rates between Lake Denmark, New Jersey, and outside points, were unreasonable, such proceedings being set forth at large in Interstate Commerce Docket No. 12497. See Vol. 80 I. C. C. reports, pp. 143 *et seq.* Subsequently the War Department intervened in said proceedings, and both complaints were so amended as to petition the commission for an award of reparations.

Under date of November 14th, 1927, the Commission entered its supplemental order in the proceeding making an award or reparations against the Wharton & Northern Railway Company and in favor of the Navy Department for \$106,020.44 with interest from September 1, 1921, 5 and in favor of the War Department for \$96,511.88 with interest from November 1, 1921. The authority of the Commission to make these awards is derived from

the Interstate Commerce Act hereinbefore cited, the pertinent provisions of which are as follows:

Sec. 16. That if, after hearing on a complaint made as provided in section thirteen of this Act, the Commission shall determine that any party complainant is entitled to an award of damages under the provisions of this Act for a violation thereof, the commission shall make an order directing the carrier to pay to the complainant the sum to which he is entitled on or before a day named.

(2) If a carrier does not comply with an order for the payment of money within the time limit in such order, the complainant, or any person for whose benefit such order was made, may file in the circuit (district) court of the United States for the district in which he resides or in which is located the principal operating office of the carrier, or through which the road of the carrier runs, or in any state court of general jurisdiction having jurisdiction of the parties, a petition setting forth briefly the causes for which he claims damages, and the order of the Commission in the premises. Such suit in the circuit (district) court of the United States shall proceed in all respects like other civil suits for damages, except that on the trial of such suit the findings and order of the Commission shall be prima facie evidence of the facts therein stated. * * *

(3f) A petition for the enforcement of an order of the Commission for the payment of money shall be filed in the District Court or the State court within one year from the date of the order, and not after.

9. Suit has now been filed by the Government in the District Court of the United States for the District of New Jersey to enforce the reparations order aforesaid. Plaintiff, the Wharton & Northern Railroad Company, has fully answered said suit, interposing certain defenses deemed by its counsel as entirely adequate to defeat the action.

10. Plaintiff alleges that it is entitled to receive from the defendant all of the monies due for transportation services aforesaid, as shown by Exhibit 1, including that part due for carriage over its own lines as well as that part due for carriage over other lines but as to which it was the destination or delivering carrier; that the defendant has no right, office or authority

under the law to withhold the same or any part thereof, nor to set off any part thereof against the reparations order aforesaid, or any other claim; that it is the duty of the defendant under the law to see that payment for such services is promptly made; and that for the plaintiff to permit any set off or counterclaim to be made against charges due it for transportation services, or for the Government, as a shipper, to make and maintain any such set off or counterclaim, is unlawful, and contrary to the inhibitions contained in section 6, paragraph 7 of the aforesaid Interstate Commerce Act, which said paragraph of said Act reads as follows:

“nor shall any carrier charge or demand or collect or receive a greater or less or different compensation for such transportation of passengers or property, or for any service in connection therewith, between the points named in such tariffs than the rates, fares, and charges which are specified in the tariff filed and in effect at the time; nor shall any carrier refund or remit in any manner or by any device any portion of the rates, fares, and charges so specified, nor extend to any shipper or person any privileges or facilities in the transportation of passengers or property, except such as are specified in such tariffs.”

11. Due to the refusal of the defendant to pay over to plaintiff the amounts due it as aforesaid, plaintiff alleges that it has had to borrow money in the open market, at high rates of interest, to defray its current operating expenses; that its credit is being impaired and exhausted; that pressing demands have been, and are being made upon plaintiff by the trunk lines to whom are due various amounts for their division of said monies; and that if the defendant is permitted and suffered to continue arbitrarily to withhold the monies in question, as well as future accumulations, as he threatens to do, plaintiff will suffer irreparable loss, damage and injury, will be compelled to seek further loans to cover its operating expenses and
7 pay high rates of interest therefor, and will be seriously embarrassed and hindered in its relations with its connecting carriers.

Wherefore, the premises considered, the plaintiff prays as follows:

A. That this Honorable Court cause to be used its writ of mandamus, directed to said defendant, J. R. McCarl, Comptroller General of the United States, commanding him to make payment unto the plaintiff, Wharton & Northern Railroad Company, without deduction or set off, of all monies due it for transportation of Government freight, including payments due it as delivering or destination carrier as well as those due it for services where the movement was solely over its own lines.

B. That a rule be issued against the defendant requiring him to appear at a time to be fixed therein and show cause, if any he has, why the relief prayed herein should not be granted.

C. And that plaintiff may have all such other and further relief as the nature of their case may demand or require, and as to this Honorable Court may appear just and equitable.

WHARTON & NORTHERN RAILROAD
COMPANY.

By PETER E. STRYKER.

FROST & TOWERS,
Counsel.

DISTRICT OF COLUMBIA, ss:

On this 15th day of November A. D. 1928, personally appeared before me Peter E. Stryker, who being well known to me to be the General Manager of the Wharton & Northern Railroad Company, on oath deposed and said: That he is and for more than ten years last past has been the
8 General Manager of the said Wharton & Northern Railroad Company in active charge of operation and administration; that as such General Manager he is well acquainted with all affairs of the Company, particularly with regard to the matters and things set forth in the foregoing and annexed Petition: that he has read the foregoing and annexed Petition and knows the contents thereof, and that the same is true, of his own knowledge, except as to matters therein stated upon information and belief, and as to those matters he believes it to be true.

PETER E. STRYKER.

Subscribed and sworn to before me this 15th day of November, A. D. 1928.

[SEAL]

CAESAR A. CARBALLO,
Notary Public, D. C.

(Here follows Petitioner's Exhibit No. 1, marked pages 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, and 30.)

31 PETITIONERS' EXHIBIT No. 2.

General Accounting Office,
Washington.

Post Office Dept., Division P-Misc.

June 13, 1928.

Wharton & Northern Railroad Co.,
c/o General Manager,
Wharton, New Jersey.

GENTLEMEN:

Under the terms of the reparation award order, of the Interstate Commerce Commission, entered November 14, 1927, there is due to the United States from your company \$106,020.44 with interest at the rate of six per centum per annum from September 1, 1921, until paid on account of overcharges in shipments of Navy Department supplies and \$96,511.88 with interest at the rate of six per centum per annum from November 1, 1921, on account of overcharges in shipments of War Department supplies.

You are therefore advised that all amounts otherwise found due from the United States on account of mail, freight and passenger transportation or other earnings will be withheld from payment pending the liquidation or satisfaction of said indebtedness unless you request that such amounts as are found due from the United States be currently applied in liquidation of the indebtedness.

Respectfully,

J. R. McCARL,
Comptroller General of the United States,

By ————,
Chief of Division.

WHM/b.

Wharton & Northern Railroad Company, Appellant,

vs.

J. R. McCarl, Comptroller General of the United States)

No. 5025

S U M M A R Y

Petitioner's Exhibit No. I

<u>SHEET NO.</u>	<u>ARMY</u>	<u>PROPORTION</u>		<u>TOTAL</u>
		<u>CONNECTING LINE</u>	<u>W & N</u>	
1		\$ 295.66	\$ 707.24	\$ 1,002.90
2			565.84	565.84
3		45.78	658.86	704.64
4		6,499.41	2,044.89	8,544.30
5		5,459.15	1,236.53	6,695.68
6		8,031.01	1,666.41	9,697.42
7		5,948.50	936.25	6,884.75
8		12,460.38	2,325.32	14,785.70
9		8,529.12	1,336.12	9,865.24
10		9,969.61	1,273.01	11,242.62
11		9,608.52	1,197.49	10,706.01
12		6,765.65	1,297.99	8,063.64
13		6,801.25	1,700.30	10,501.55
14		12,278.88	2,373.16	14,652.04
15		4,134.17	973.96	5,108.13
16		9,059.01	9,630.25	18,689.26
17		19,763.71	3,576.21	23,339.92
18		20,138.91	3,848.53	23,987.44
19		<u>9,319.67</u>	<u>1,714.17</u>	<u>11,033.84</u>
	Total	157,028.39	39,062.53	196,090.92
	Navy			
20		252.94	1,449.49	1,702.43
21		<u>230.92</u>	<u>72.32</u>	<u>303.23</u>
	Total	483.86	1,521.81	2,005.67
	GRAND TOTAL	<u>\$157,512.25</u>	<u>\$40,584.34</u>	<u>\$198,096.59</u>

Wharton & Northern Railroad Company, Appellant,
Vs.

No. 5025

J. R. McCarl, Comptroller General of the United States)

STATEMENT OF UNPAID GOVERNMENT FREIGHT CHARGES AT SEPTEMBER 30,
1928, WITHHELD BY THE COMPTROLLER GENERAL OF THE UNITED STATES;
CONSISTING OF 21 SHEETS.

VOUCHER	DATE	ORIGIN	POINT OF DESTINATION	COMMODITY	PROPORTION CONNECT. W & N LINE	TOTAL
95	6-20	Little Rock Ark.	Picatinny Arsenal	Brick	\$133.19(Claim)	\$133.19
58	7-20	Hopewell, Va.	"	Coal	35.70 "	35.70
57	8-20	" "	"	"	62.11 "	62.11
3	12-21	Camp Balabird Md.	"	L. C. L.	1.19 "	1.19
41	3-22	Hermitage, Tenn.	"	L. C. L.	45.23 \$6.00	51.23
138	10-22	Rock Island, Ill.	"	L. C. L.	2.46	2.46
158	1-23	ASB Bklyn, N.Y.	"	Ctg. Cases	46.30	46.30
161	1-23	Nixon, N.J.	"	L. C. L.	4.85	4.85
168	2-23	ASB Bklyn, N.Y.	"	Ctg. Cases	96.48	96.48
175	2-23	Tullytown, Pa.	"	Ord. Stores	39.37	39.37
178	3-23	Curtis Bay, Md.	"	S. Powder	92.19	92.19
179	3-23	Ft. Monroe, Va.	"	Ctg. Cases	7.12	7.12
180	3-23	Green Island, NY	"	Mt. Proj's	21.59	21.59
181	3-23	ASB Bklyn, NY	"	L. C. L. (Claim)	1.89	1.89
182	3-23	ASB Bklyn, NY	"	L. C. L.	2.33	2.33
184	3-23	Frankford, Pa.	"	Mt. Proj's Explosives	40.62 71.86	112.48
186	3-23	Wash. D.C.	"	Ctg. Cases & Explosives	88.58	88.58
189	4-23	Proving Grd. Ill.	"	Explosives	18.24 54.19	72.43
192	4-23	Camp Stanley Texas	"	L. C. L.	2.92	2.92
193	4-23	Green Island, N.Y.	"	Mt. Proj's	8.08	8.08
195	4-23	Aberdeen, Md.	"	Mt. Proj's	20.79	20.79
197	4-23	Pt. Norfolk, Va	"	Galv. Ir. Tank	57.83	57.83
198	4-23	Camp Stanley, Texas	"	Fireworks	19.00	19.00
200	4-23	Uniontown, DC Columbus, O.	" "	L. C. L. Ctg. Cases	1.28 21.51	22.79
					2956 707.76	1004.90

Wharton & Northern Railroad Company, Appellant,

vs.

J. R. McCarl, Comptroller General of the United States)

)
) No. 5025

SHEET NO. 2

VOUCHER	DATE	ORIGIN	POINT OF DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
201	4-23	West Point N. Y.	Picatinny Arsenal	L. C. L.		\$ 10.64	\$ 10.64
202	4-23	Pedricktown J.	"	L. C. L.		9.24	9.24
204	4-23	Chicago, Ill.	"	L. C. L.		30.36	30.36
206	5-23	San Antonio Texas	"	L. C. L.		10.64	10.64
207	5-23	Kelly Field Texas	"	Firework:		28.94	28.94
209	5-23	Aberdeen, Md. Frankford, Pa.	"	Proj's.		126.58	126.58
210	5-23	Frankford, Pa. New Cumberland	"	L. C. L. L. C. L.		10.32 11.73	22.05
211	5-23	Norfolk, Va.	"	Mt. Cars & parts		69.17	69.17
212	5-23	Montgomery, Ala.	"	L. C. L.		4.65	4.65
213	5-23	Camp Halabird, Md.	"	L. C. L.		.34	.34
214	5-23	Union Market, Mass	"	L. C. L.		11.73	11.73
215	5-23	Dayton, Ohio.	"	L. C. L.		17.14	17.14
216	5-23	Salt Lake City	"	L. C. L.		3.65	3.65
218	5-23	Fort Sill, Okla.	"	Flares		27.40	27.40
221	6-23	Hockville, Conn.	"	L. C. L.		.55	.55
222	6-23	Proving Grd. Ill.	"	Explosives		40.70	40.70
223	6-23	Ft. Bliss, Texas	"	Flares		19.49	19.49
224	6-23	Union Mkt. Mass.	"	Machinery		13.06	13.06
225	6-23	Camp Halabird, Md	"	L. C. L.		2.39	2.39
228	6-23	ASB Bklyn, N.Y.	"	L. C. L.		3.32	3.32
229	6-23	So. Schenectady, N. Y.	"	L. C. L.		12.70	12.70
230	6-23	Aberdeen, Md.	"	H.B. Tile		72.72	72.72
231	6-23	Tullytown Wash. D.C.	"	L. C. L. L. C. L.		4.76 1.36	6.12
232	7-23	N.Y. Ltg. Sta.	"	L. C. L.		.36	.36
233	7-23	Camp Bragg, N.C	"	L. C. L.		8.96	8.96
234	7-23	E. Cambridge, Mass.	"	L. C. L.		.29	.29
235	7-23	Union Market, Mass.	"	L. C. L.		9.03	9.03
236	7-23	Curtis Bay, Md.	"	L. C. L.		3.62	3.62

565.84

565.84

Wharton & Northern Railroad Company, Appellant,

vs.

J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 3

VOUCHER	DATE	ORIGIN	POINT OF DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
237	7-23	ASB Bklyn, N. Y.	Picatinny Arsenal	L.C. L.		\$ 1.68	\$ 1.68
238	7-23	ASB Bklyn,N.Y.	"	L. C. L.	\$ 1.71	1.03	2.74
239	7-23	Aberdeen,Md. Delaware City,Del. Nixon, N. J. Pedricktown J.	"	Bldg.Tile L. C. L. Explosives "		24.65 .26 80.03 1.19	106.13
241	7-23	Proving Grd., Ill.	"	"		81.40	81.40
242	8-23	ASB Bklyn,N.Y.	"	Ctg.Storage Cases		13.07	13.07
243	8-23	Nixon, N. J.	"	S.Powder for Cannon		101.32	101.32
244	8-23	Frankford,Pa. Edgewood,Md. Pedricktown,NJ	" " "	Mt.Proj's L. C. L. L. C. L. L. C. L.		12.00 3.90 1.15 1.50	18.55
246	8-23	ASB Bklyn,N.Y.	"	L. C. L.		2.81	2.81
245	8-23	Ft.Sill,Okla.	"	L. C. L.		24.85	24.85
247	9-23	Dayton, Ohio	"	H.H. Gds.		12.40	12.40
248	9-23	Union Market Frankford,Pa. Washington,DC	" " "	L. C. L. L. C. L. L. C. L.		10.36 .19 .24	10.79
249	9-23	Pedricktown NJ Wrightstown NJ	" "	L. C. L. L. C. L.		1.00 .36	1.36
250	9-23	Belleville,Ill.	"	L. C. L.		.52	.52
251	9-23	Rock Island,Ill.	"	"	44.07	28.89	72.96
255	9-23	Rock Island,Ill	"	Ctg Storage Cases		19.52	19.52
257	10-23	Proving Grds.Ill	"	Explosives		20.35	20.35
258	10-23	New York City	"	L. C. L.		.33	.33
259	10-23	Curtis Bay, Md.	"	"		4.68	4.68
260	10-23	Union Market,Mass"	"	Proj's		11.62	11.62
261	10-23	ASB Bklyn, NY	"	L. C. L.		5.47	5.47
262	10-23	Chas'ton S. C.	"	"		.70	.70
264	10-23	Frankford, Pa.	"	Loose Cans		44.31	44.31
267	11-23	Chaston, S. C.	"	L. C. L.		3.63	3.63
269	11-23	Pig Point Va.	"	"		2.93	2.93
274	11-23	Hermitage,Tenn	"	cartridge cases (claim)		31.50	31.50
275	11-23	Proving Grds.Ill	"	Explosives		105.59	105.59
						3.43	3.43
						668.86	704.64

Wharton & Northern Railroad Company, Appellant,
 Vs.
 J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET No 4

VOUCHER	DATE	ORIGIN	POINT OF DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
276.	11-23	Pensacola, Fla.	Picatinny Arsenal	L. C. L.		.84	.84
289	12-23	Proving Gds. Ill.	"	Explosives		79.15	79.15
294	1-24	Rock Island, Ill.	"	Mt. Proj's		82.24	82.24
318	3-24	Proving Grds. Ill	"	Explosives		482.06	482.06
338	6-24	Camp Halabird, Md	"	L. C. L.		2.70	2.70
347	7-24	Washington, D.C.	"	"		.98	.98
354	8-24	Nixon, N.J.	"	"	1.34	1.24	2.58
358	8-24	Proving Grds. Ill	"	Explosives		240.35	240.35
369	10-24	Madison, Tenn	"	L. C. L.		1.55	1.55
374	10-24	Proving Grds. Ill	"	Explosives		52.03	52.03
377	11-24	ASS Bklyn, NY	"	L. C. L.		.41	.41
381	11-24	Curtis Bay, Md.	"	" (Claim)		4.81	4.81
384	11-24	Proving Grds. Ill	"	Explosives		53.86	53.86
386	12-24	Pig Point, Va.	"	L. C. L.	11.80	3.59	15.39
393	12-24	Proving Grds. Ill	"	Explosives		1.33	1.33
396	1-25	Ft. Benning, Ga.	"	Expl. Proj's	55.84	16.96	70.80
397	1-25	Indian Head, Md.	"	"	40.76	17.71	58.47
398	1-25	Proving Grds. Ill	"	High Explo.		56.19	56.19
400	2-25	Leon Springs, Texas	"	Ammunition	80.30	8.44	88.74
401	2-25	Caruthersville Mo	"	Cartridges	2.18	.12	2.30
404	2-25	Proving Grds. Ill	"	High Explo.	3802.85	522.81	4325.66
406	3-25	Charleston S.C.	"	S. Powder	2.60	.14	2.74
407	3-25	Union Market, Mass	"	Steel Cast.	348.11	65.26	413.37
408	3-25	Aberdeen, Md	"	Proj's	47.47	9.83	66.18
		Columbus, Ohio	"	"	7.06	.85	
		Curtis Bay, Md.	"	"	.81	.16	
409	3-25	New Bedford, Mass	"	Ammunition	71.08	3.35	10.43
410	3-25	Aberdeen, Md.	"	Proj's	138.23	29.10	280.84
		Frankford, Pa.	"	S. Powder	.48	.13	
		Nixon, N. J.	"	Misc.	61.12	44.83	
		New Cumberland, Pa.	"	Wire, etc.	5.72	1.23	
411	3-25	San Francisco Cal	"	S. Powder	2.98	.13	3.11
412	3-25	Proving Grds. Ill	"	High Explo	1875.55	257.85	2133.40
414	4-25	Fort Crockett, Tex	"	Rubber Gaskets	9.13	.66	9.79

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Wharton & Northern Railroad Company, Appellant.

VS.

J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 5

VOUCHER	DATE	ORIGIN	POINT OF DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
415	4-25	Union Mkt. Mass.	Picatinny Arsenal	Demolition Bombs	\$473.41	28.76	
		Curtis Bay Md.	"	Projectiles	237.23	49.93	
		Washington, DC	"	Steel discs	1.10	.21	
		West Point, NY	"	Fuses	3.10	.69	854.43
416	4-25	Frankford, Pa.	"	Mt. Proj's	95.47	28.33	
		Pedricktown, NJ	"	Explo. Proj's	534.40	176.86	
		Washington, DC	"	Records	2.13	.39	837.34
417	4-25	Brooklyn, NY	"	Oxygen	21.88	7.29	29.17
		Fayetteville	"	Cart. Cases	16.34	1.37	
		Charleston SC	"	Explo. Proj's	24.49	5.92	48.12
420	4-25	Bklyn, N.Y.	"	Storm Flags	.42	.13	
		Aberdeen, Md.	"	Explo. Proj's	352.65	83.66	
		Metuchen, NJ	"	Canvas Covers	.36	.14	337.36
422	5-25	Columbus, C.	"	Diaphragms	14.24	1.63	15.87
424	5-25	Charleston SC	"	Gun	34.78	2.51	37.29
425	5-25	San Francisco Calif.	"	Fuses	531.52	44.00	575.52
426	5-25	Watertown NY	"	Bombs	370.68	69.54	440.42
427	5-25	Camp Halabird MA	"	Auto Parts	.56	.12	
		Armory, Mass	"	Lumber	217.89	39.95	258.52
428	5-25	Aberdeen, Md.	"	Projectiles	153.62	32.34	
		Frankford Arsenal	"	Stg. Cases	1.65	.44	
		Esriten Arsenal	"	S. Powder	148.61	59.96	
		Nixon, N. J.	"	Proj's Parts	32.52	11.96	441.10
430	6-25	Watertown, Mass.	"	Mt Bombs	345.50	64.30	
		Armory, Mass.	"	Lumber	457.55	83.89	951.84
431	6-25	Perth Amboy, NJ	"	Tractor	26.49	12.23	
		Frankford Arsenal	"	L. C. L.	2.40	.76	
		Nixon, N. J.	"	Fuses	68.00	44.00	
		Washington, D.C.	"	Stationery	9.42	1.66	164.95
432	6-25	Rock Island, Ill	"	Ctge Stg Cases	106.95	10.05	117.00
434	7-25	Union Mkt. Mass.	"	Bomb Parts	1.07	.22	
		Curtis Bay, Md.	"	Ctge Cases	686.43	143.23	
		Armory, Mass.	"	Lumber	116.80	21.78	
		Columbus, C.	"	Ord. Stores	10.18	1.22	982.93
435	7-25	Frankford, Pa.	"	Mt Proj's	.36	.14	
		New Cumberland, Pa	"	H H Gds	21.57	4.15	
		Pedricktown, NJ	"	Cannon primers	8.84	1.66	
		Washington, DC	"	Stationery	.80	.14	
		Cape Henry, Va.	"	Ctge. Stge Cases	44.27	4.75	
		Ft. Monroe, Va	"	" " "	129.86	18.77	235.31
436	7-25	Nixon, N. J.	"	H. Explo & Explo. Proj's	245.27	116.78	362.05
437	7-25	Rock Island, Ill.	"	Printed Forms	5.98	.47	6.45

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Wharton & Northern Railroad Company, Appellant,

vs.

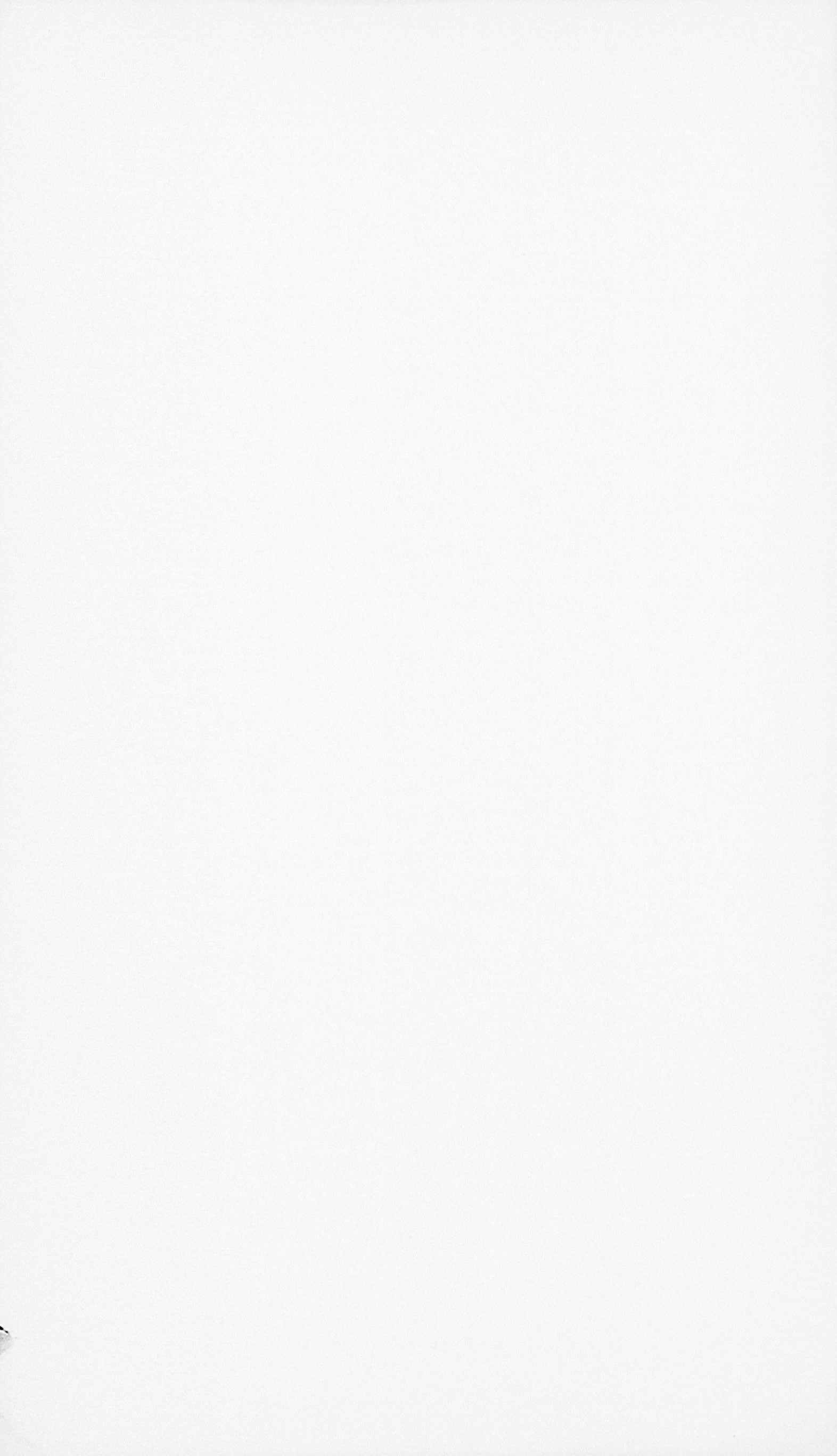
J. B. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO.

VOUCHER DATE	ORIGIN	POINT OF DESTINATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
438	8-25	Bklyn, NY Picatinny Arsenal	Oxygen Gas	11.97	5.25	17.22
440	8-25	Curtis Bay, Md.	Proj. Parts	2.15	.43	
		Delaware City, Del.	S. Powder	.67	.13	
		Metuchen, NJ	Fuzes	75.00	28.50	
		Carneys Point	S. Powder	1409.81	306.82	1825.51
441	8-25	Proving Grd, Ill	High Explo.	1851.40	254.53	
		Rock Island, Ill	Print. Forms	10.57	.53	2117.33
445	8-25	Charleston, SC	S. Powder	281.07	20.25	
		Bklyn, N.Y.	" "	.42	.13	
		Frankford, Pa.	" "	.48	.13	302.48
446	9-25	Nixon, N. J.	Mt Ctge Cases	459.13	200.45	659.58
		Rock Island, Ill	Print. Forms	12.51	.95	13.49
450	10-25	Bklyn, N.Y.	Acetylene G's	13.68	5.16	
		Charleston, S.C.	Ctges	1.74	.13	
		Watertown, Mass	Mt. Proj's	112.80	21.60	
		Green Island, NY	Mt. Ctge Cases	1.52	.29	156.92
451	10-2	Curtis Bay, Md.	Fuzes	20.43	4.09	
		Nixon, N. J.	Mt. Proj's	215.20	99.32	339.04
453	10-25	Bklyn, N.Y.	Paint	.81	.30	
		Edgewood, Md.	Hdware	.44	.10	
		Frankford, Pa.	Tin Cans	79.47	20.60	
		Nixon, N.J.	Ammunition	.36	.14	
		New Cumberland, Md.	Cable	1.23	.27	103.72
454	10-25	Presque Isl Me	H H Gds	89.03	5.61	94.64
455	10-25	Chicago, Ill	Copper Wire	.90	.10	1.00
456	10-25	Proving Gds Ill	High Explo.	1135.45	156.10	1291.55
458	11-25	San Antonio Texas	Cable	59.21	1.89	41.10
459	11-25	Pt. Bragg, N.C.	Ctge Cases	10.72	.90	11.62
		Charleston, SC	High Explo.	3.47	.25	3.72
460	11-25	Union Mkt. Mass	Mt Bombs	228.00	42.20	
		Curtis Bay Md.	Rope Grommets	21.29	4.03	296.56
461	11-25	Proving Grds Ill	High Explo.	926.97	127.44	1054.41
462	11-25	Nixon, N.J.	Mt Ctge Cases	611.81	269.25	881.06
464	11-25	Springfield, Mass	Firearms	1.68	.37	
		Frankford Arsenal	Mt Bombs	116.55	31.08	
		"	Mt. Proj's	84.03	22.47	
		Washington D.C.	Tracing Cloth	.71	.13	257.02
464	11-25	Edgewood, Md.	Blasting Caps	1.30	.63	1.93
466	12-25	Bklyn, N. Y.	Oxygen Gas	26.28	10.60	
		Pig Point Va.	Ctg Stor. Cases	159.96	18.06	
		Union Mkt. Mass	Print. Forms	.67	.13	215.70
467	12-25	Camp Halabird Md	Auto Parts	1.67	.35	
		Curtis Bay Md.	Cannon Primers	4.35	.83	
		Lee Hall Va	Ctge Cases	4.10	.50	11.80

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Wharton & Northern Railroad Company, Appellant,

vs.

J. R. McCarl, Comptroller General of the United States)

) 5
) No. 5025

SHEET NO. 7

VOUCHER	DATE	ORIGIN	POINT OF DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
468	12-25	Nixon, N.J.	Picatinny Arsenal	Mt. Proj's	315.58	145.66	461.24
469	12-25	Bklyn, N.Y.	"	Soap & Brooms	.36	.14	.50
		Nixon, N.J.	"	Explo. Proj's	1.67	1.54	
		Washington, D.C.	"	Stationery	1.74	.32	5.27
470	12-25	Rock Island, Ill	"	Hdware	1.16	.13	1.31
471	12-25	Belleville, Ill	"	Cloth	5.89	.47	6.36
472	12-25	Proving Gds. Ill	"	High Explo.	1848.60	254.15	2102.75
473	12-25	Chicago, Ill	"	Cable rods	.90	.10	1.00
475	1-26	Curtis Bay Md	"	Mt. Proj's	23.92	4.89	
		Nixon, N.J.	"	Ctge Bags etc	89.30	33.15	
		Washington, DC	"	Stationery	.89	.15	152.30
476	1-26	Lee Hall, Va	"	H H Gds	22.47	2.74	25.21
477	1-26	Proving Gds. Ill	"	High Explo.	1860.46	255.77	2116.23
478	1-26	Rock Island, Ill	"	H H Gds	100.51	7.57	108.08
481	2-26	Bklyn, N.Y.	"	Oxygen Gas	17.60	7.10	24.70
482	2-26	Union Mkt. Mass	"	Tables	7.65	1.44	9.09
483	2-26	Baltimore, Md	"	Envelopes	1.03	.21	
		Columbus, O.	"	Proj. Pts	72.61	8.70	
		Curtis Bay Md	"	S. Powder	2.11	.41	
		Green Island, NY	"	Ctge Cases	2.18	.41	87.66
484	2-26	Aberdeen, Md.	"	Ctge. Stor. Cases	115.20	25.20	
		Camp Meade, Md	"	Ammunition	.60	.12	
		Nixon, N. J.	"	Solid tires	6.24	2.51	
		Pedricktown NJ	"	Ammunition Bxs	32.49	6.12	188.48
485	2-26	Portsmouth, Va.	"	S. Powder	.50	.50	
		Washington, DC	"	Tracing Cloth	.85	.15	2.00
486	2-26	Florence, Ala.	"	Dump Cars	305.28	18.00	323.28
487	2-26	Old Hickory, Tenn	"	Crates of Maps	20.64	1.37	22.01
488	2-26	Proving Grds. Ill	"	High Explo.	908.36	124.88	1033.24
489	2-26	Rock Island, Ill	"	Print. Forms	7.12	.56	7.68
490	2-26	" " "	"	Oil	1.41	.12	1.53
491	3-26	Charleston, SC	"	High Explo.	9.68	1.00	
		Pig Point, Va.	"	Coal Hods	1.19	.15	12.02
492	3-26	Union Mkt. Mass.	"	Mt. Proj's	119.12	22.34	
		Curtis Bay, Md	"	L. C. L.	41.83	8.04	
		Dayton, Ohio	"	Fuzes	1.34	.14	192.81

Wharton & Northern Railroad Company, Appellant.

vs.

J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 8

VOUCHER	DATE	POINT OF ORIGIN	DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
493	3-28	Raritan Arsenal, NJ	Picatinny Arsenal	Mt. Proj's	53.09	24.50	
		Aberdeen, Md	"	Ctge. Stor. Cases	131.58	28.78	
		Frankford Arsenal, Pa	"	Ctge. Cases	129.84	34.61	
		Finleyville Pa	"	Steel Cylinders	53.33	9.45	465.18
494	3-28	Nixon, N.J.	"	Explosives	20.57	17.38	
		New Cumberland, Pa.	"	Ir. Castings	82.50	17.81	138.26
495	3-28	Proving Grds. Ill	"	High Explo.	2778.25	381.68	3157.93
501	4-26	Bklyn, N.Y.	"	Cylinder Gas	25.04	10.10	35.14
502	4-26	Nixon, N.J.	"	Mt. Proj's	205.88	80.95	286.83
503	4-26	Curtis Bay Md	"	Proj's etc	268.82	54.50	323.12
504	4-26	Nixon, N. J.	"	Steel Proj's	151.97	70.15	
		Frankford, Pa.	"	Cart. Cases	3.38	.89	226.39
505	4-26	New Cumberland, Pa	"	Castings	122.40	25.20	
		Carneys Pt. N. J.	"	S. Powder	452.38	99.09	599.07
507	4-26	Proving Grds, Ill	"	High Explo.	907.10	124.63	1031.73
508	4-26	Rock Island, Ill	"	Ctge Cases	273.65	25.76	299.41
510	4-26	Iowa City, Ia.	"	Fireworks	12.24	.82	13.06
512	5-26	Hudson, Pa.	"	Coal	174.94	82.57	257.51
513	5-26	Pig Point, Pa.	"	Ammunition	3.83	.46	
		Watertown, Mass.	"	Projectiles	416.27	78.05	498.61
514	5-26	Curtis Bay, Md.	"	High Explo.	937.30	254.19	1191.49
515	5-26	Lee Hall, Va.	"	Ammunition	3.28	.42	
		Nixon, N. J.	"	Projectiles	255.78	79.57	
		S. Schenectady, NY	"	Mt. Proj's	528.22	110.77	976.04
516	5-26	Edgewood, Md.	"	Steel Cylinders	6.05	1.25	
		Frankford, Pa.	"	Tin cans	237.85	62.85	
		Nixon, N. J.	"	Fuzes	13.54	4.98	326.52
517	5-26	New Cumberland, Pa	"	Projectiles	.19	.12	
		Pedricktown, N.J.	"	"	8.82	1.66	10.79
520	5-26	Proving Grds, Ill	"	High Explo.	2637.54	362.58	2999.92
521	5-26	Rock Island, Ill	"	Print. Forms	5.32	.42	5.74
523	5-26	Genoa, Ill	"	Telephones	7.60	.63	8.23
525	6-26	Bklyn, N. Y.	"	Cylinders gas	11.90	4.80	
		Bruceton, Pa.	"	Fuzes	.85	.13	
		Columbus, Ohio	"	Ctge Cases	612.00	84.00	713.68
526	6-26	Union Mkt. Mass	"	Projectiles	170.74	31.75	
		Curtis Bay, Md	"	High Explo.	760.74	157.82	1121.05

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Wharton & Northern Railroad Company, Appellant,
vs.
J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 9

VOUCHER	DATE	ORIGIN	POINT OF DESTINATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
528	6-26	Frankford, Pa.	Picatinny Arsenal	Empty Cans	130.47	33.97	
		Nixon, N. J.	"	Fuzes	64.12	23.58	252.14
529	6-26	Pedricktown NJ	"	Blk Powder	230.22	54.70	
		Washington, DC	"	Stationery	3.13	.55	288.60
530	6-26	Proving Grds, Ill	"	High Explo.	4616.71	634.70	5251.41
531	6-26	Rock Island, Ill	"	Ctge Cases	290.09	27.36	317.45
532	6-26	"	"	Locks	1.07	.10	1.17
534	7-26	Bklyn, N. Y.	"	Acetyline Gas	11.90	4.80	
		Buffalo, N.Y.	"	Nitrate	.65	.15	17.70
534 1/2	7-26	Bklyn, N.Y.	"	Mimeograph Machine	.44	.14	.58
536	7-26	Nixon, N. J.	"	Felt & Twine	116.78	45.43	
		Bay Ridge NY	"	Drugs	2.43	.73	
		Nixon, N.J.	"	Tractors	55.25	25.50	246.12
537	7-26	Nixon, N. J.	"	Cartridge Cloth	155.11	58.73	213.84
538	7-26	Aberdeen, NC	"	H H Gds	86.19	7.21	93.40
540	7-26	Proving Grd. Ill	"	High Explo.	938.15	128.98	1067.13
541	7-26	Rock Island, Ill	"	Lubri. Oil	4.82	.40	5.22
543	8-26	Bklyn, N. Y.	"	Compress. Gas	12.31	4.93	17.24
544	8-26	Augusta, Ga.	"	Rope	12.32	.72	13.04
545	8-26	Watertown, Mass	"	Hdware	2.12	.40	2.52
		Aberdeen, Md.	"	I.P. Fittings	.77	.12	.69
		Bay ridge, N.Y.	"	Cable	.64	.21	.85
		Washington D.C.	"	Trac. Cloth	4.78	.85	5.63
546	8-26	Frankford, Pa.	"	L. C. L.	232.86	72.23	305.09
547	8-26	Richmond, Va.	"	Envelopes	.72	.12	.84
		Sheffield, Ala	"	Lumber	206.04	22.92	
		"	"	Sheet Iron	708.75	52.50	991.05
549	9-26	Frankford Arsenal, Pa.	"	Misc. Supplies	137.13	37.12	174.25
550	9-26	Wallabout NY	"	Oxygen Gas	12.64	4.21	
		Portland, Me	"	Gaskets	.73	.12	17.70
551	9-26	Union Mkt. Mass.	"	Misc. Supplies	469.41	88.12	557.53
552	9-26	Aberdeen, Md.	"	Bolts & Nuts	13.52	2.78	
		Camp Halebird, Md.	"	Auto Parts	.56	.12	
		Curtis Bay, Md.	"	Proj. Parts	.56	.12	
		Green Island, NY	"	Comput. Mach.	1.15	.23	19.04
553	9-26	Bay Ridge, N.Y.	"	Scales, etc.	3.27	1.01	
		Rockville, Ct.	"	Envelopes	.48	.12	
		Springfield, Mass	"	Calculat. Mach.	.63	.14	5.65

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Wharton & Northern Railroad Company, Appellant,

vs.

J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 10

VOUCHER	DATE	ORIGIN	DESTINATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
554	9-26	Aberdeen, Md.	Picatinny Arsenal	Electrical Supplies	83.59	17.35	
		Metuchen, NJ	"	Proj's	80.92	37.08	
		Pedricktown, NJ	"	Hdeware	.48	.10	
		Washington, DC	"	Stationery	2.50	.44	222.46
555	9-26	Sheffield, Ala	"	Lumber & Tile	2217.65	162.54	2380.19
558	9-26	Proving Gd. Ill	"	Auto truck	419.29	34.62	453.91
560	9-26	Rock Island, Ill	"	Stationery	7.04	.55	7.59
562	9-26	Army Point, Cal.	"	Explosives	3.44	.13	3.57
563	10-26	Bush Term, N.Y.	"	X-ray Machines	4.53	1.44	
		Bklyn, N.Y.	"	Cylinders Gas	9.44	3.81	19.22
565	10-26	Watertown, Mass.	"	Mt. Proj's	234.22	43.93	278.15
566	10-26	Bay Ridge, N.Y.	"	Rope	42.06	14.01	
		West Point, N.Y.	"	Ctge Cases	124.50	28.50	
		Boston, Mass.	"	Mt. Proj's	.60	.12	
		Springfield, Mass.	"	Solder, etc	7.92	1.77	219.48
567	10-26	Camp Perry, Ohio	"	Hdeware & Supplies	523.15	66.23	589.38
568	10-26	Frankford, Pa.	"	Mt. Proj's.	282.72	75.39	358.11
569	10-26	Nixon, N. J.	"	Mt. Proj's	273.25	126.39	399.64
570	10-26	Carneys Pt. N.J.	"	S. Powder	182.60	37.25	
		Pedricktown, N.J.	"	High Explo.	301.68	126.42	647.95
571	10-26	Washington, D.C.	"	Stationery	26.00	4.58	
		Richmond, Va.	"	Envelopes	5.48	.86	36.92
572	10-26	Sheffield, Ala.	"	Lumber & Tile	4537.74	341.24	4878.98
573	10-26	Rock Island, Ill.	"	Scales & typewriters	45.46	3.55	49.01
579	10-26	Tobyhanna, Pa.	"	Ctge. Stge Cases	30.10	9.80	39.90
580	11-26	Charleston, S.C.	"	S. Powder	8.16	.58	
		Camp Halabird, Md	"	Auto Parts	1.68	.36	
		Columbus, Ohio	"	Saw Files	9.94	1.34	
		Curtis Bay, Md.	"	S. Powder	2.49	.48	25.03
581	11-26	Bay Ridge, N.Y.	"	Alcohol	122.42	37.66	160.08
582	11-26	" " " "	"	"	158.11	48.65	206.76
583	11-26	" " " "	"	Hand Grenades	1.78	.58	2.36
585	11-26	S. Schenectday, NY	"	Ammunition	1.06	.22	
		Armory, Mass.	"	Lumber	97.20	17.82	
		"	"	Hdeware & Supplies	120.41	27.22	263.93

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Wharton & Northern Railroad Company, Appellant.

vs.

J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 11

VOUCHER	DATE	POINT OF ORIGIN DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
586	11-26	Camp Mead Picatinny Md. Arsenal Frankford, Pa. " New Cumber- land, Pa. "	Ammunition. Mt Bombs W. Barrows	.60 381.45 21.11	.12 101.12 4.37	508.77
587	11-26	Pedricktown, NJ " Washington, D.C. "	Blk. Powder Stationery	147.02 17.80	60.98 3.34	229.14
589	11-26	Richmond, Va. "	Envelopes	3.16	.49	3.65
590	11-26	Sheffield, Ala "	Lumber&Tiles	2067.38	156.46	2223.84
591	11-26	Proving Gds Ill "	High Explo.	953.94	130.27	1084.21
592	11-26	Rock Island Ill "	Stationery	13.91	1.09	15.00
594	11-26	Bklyn, N.Y. " Columbus, O. "	Cylinders Gas Steel angles	13.04 39.74	5.26 8.12	66.16
595	12-26	N Y City " Jersey City, NJ " Bethlehem, Pa. "	Books Cylinders Gas Mt Proj's	.41 5.76 58.44	.13 2.19 22.62	89.55
596	12-26	Union Mkt. Mass "	Stationery	2.60	.49	3.09
597	12-26	Columbus, O. " Camp Halebird, Md " Curtis Bay Md. "	Ctge. Cases Tires&Tubes Mt. Ctge Cases	949.21 6.08 272.00	130.28 1.17 56.00	1414.74
598	12-26	Jeffersonville, Md " Bay Ridge, N.Y. "	Print. Supplies Alcohol	55.78 169.73	5.13 52.30	282.94
599	12-26	Frankford Arsenal, Pa Pedricktown, NJ Washington, DC "	Stationery Edware Photo Supplies	1.12 .75 3.72	.29 .15 .66	6.69
600	12-26	Sheffield, Ala. " " " "	Radiators Box Car	21.18 148.64	1.41 8.00	179.23
601	12-26	Proving Grd. Ill "	High Explo.	938.15	128.98	1067.13
602	12-26	Rock Island, Ill "	Print. Forms	4.96	.40	5.36
603	12-26	" " " "	Steel&Pipe	1627.76	153.50	1781.26
604	12-26	" " " "	Machinery	509.00	44.92	553.92
607	1-27	Pedricktown, NJ " Carney Pt. NJ " " " " Washington DC "	L. C. L. S. Powder L. C. L. L. C. L.	39.54 203.16 13.66 2.27	7.72 44.51 2.60 .43	47.26 247.69 16.26 2.70
607 1/2	1-27	Curtis Bay, Md. " Frankford, Pa. "	L. C. L. Tin Cans	132.42 61.29	13.10 15.89	145.52 77.18
608	1-27	Sheffield, Ala "	U.S.A.Cars	621.72	33.00	654.72

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Wharton & Northern Railroad Company, Appellant,

vs.

J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 12

VOUCHER	DATE	POINT OF ORIGIN DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
609	1-27	Nixon, N.J. Picatinny Arsenal	Mt. Proj's	57.90	26.72	84.62
610	1-27	Rock Island, Ill "	Print. Matter	16.05	1.25	17.30
611	1-27	" " " "	Hdeware & Equipment	367.57	33.05	400.62
612	1-27	Ft. Russell, Wyo "	L. C. L.	4.12	.12	4.24
613	2-27	Various "	L. C. L.	41.30	6.48	47.78
614	2-27	Armory, Mass Nixon, N. J.	Furniture Ctge Cases	57.00 359.82	13.80 154.93	70.80 514.75
615	2-27	" " "	L. C. L.	137.59	50.91	188.50
616	2-27	Bklyn, N.Y. Frankford, Pa. "	L. C. L. Mt. Proj's " Cans	3.43 132.97 65.48		
617	2-27	New Cumberland, Pa " Pedricktown, NJ " Washington, DC "	Castings Hdwe L. C. L.	233.78 25.50 2.66	48.14 17.10 .46	
618	2-27	Various "	L. C. L.	5.08	.55	5.63
619	2-27	" "	L. C. L.	5.04	.39	5.43
624	3-27	" "	L. C. L.	33.32	11.95	45.27
625	3-27	" " Curtis Bay, Md "	L. C. L. Mt. Proj's Ctge. Cases	13.24 409.07 158.75	1.59 85.12 32.68	
626	3-27	Various "	L. C. L.	41.04	9.01	50.05
627	3-27	Frankford, Pa. " Various "	Tin Cans L. C. L.	77.21 57.49	20.02 19.01	
628	3-27	Pedrickstown NJ " Various "	Det. Puzes L. C. L.	221.58 43.49	92.85 8.91	
629	3-27	Proving Gds, Ill "	High Explo.	1876.30	257.96	2134.26
630	3-27	Rock Island, Ill "	L. C. L.	6.32	.49	6.81
638	4-27	Various "	L. C. L.	142.91	18.12	161.03
640	4-27	Bay Ridge, NJ "	Alcohol	99.02	30.47	129.49
641	4-27	Frankford, Pa. " Various "	Hdeware L. C. L.	97.69 8.06	30.39 2.81	
642	4-27	Pedrickstown NJ " Washington DC "	Hdeware L. C. L.	59.38 5.22	11.68 .75	
643	4-27	Proving Gd. Ill. "	High Explo.	1860.27	255.75	2116.02

6785.65 1297.97 8088.62

Wharton & Northern Railroad Company, Appellant,
 vs.
 J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 13

OTHER	DATE	POINT OF ORIGIN DESTIN- ATION	COMMODITY	PROPORTION CONNECT- LINE	W & N	TOTAL
648	5-27	Navy Yard Picatinny Bklyn, NY Arsenal Various "	Mt. Proj's L. C. L.	230.40 24.62	43.20 6.47	304.69
649	5-27	Various " Frankford, Pa. "	L. C. L. Mt. Cans	31.27 145.35	4.39 38.34	219.35
650	5-27	Various "	L. C. L.	122.83	26.73	149.61
652	5-27	Rock Island, Ill "	Ctge Cases	296.91	28.00	324.91
654	5-27	Proving Gd. Ill "	Fireworks	25.34	1.98	27.32
655	5-27	" " " "	High Explo.	2754.84	378.73	3133.57
656	5-27	San Francisco Calif. "	S. Powder	5.51	.20	5.71
656	6-27	Various "	L. C. L.	25.53	6.61	32.14
657	6-27	Revloc, Pa. " Various "	Bit. Coal L. C. L.	133.12 47.12	43.51 4.86	228.61
658	6-27	Nixon, N. J. "	S. Powder "	91.86 9.06	37.07 2.01	140.00
659	6-27	Frankford, Pa. "	Mt. Proj's	878.91	211.67	1090.58
661	6-27	Proving Gd. Ill "	High Explo.	1875.70	257.87	2133.57
662	6-27	Rock Island, Ill "	Ctge. Cases	124.35	11.63	135.98
663	6-27	Ft. Sill, Okla "	Fireworks	104.08	4.03	108.11
665	7-27	Revloc, Pa. "	Bit. Coal	504.88	165.04	669.92
666	7-27	Various "	L. C. L.	53.25	10.93	64.18
667	7-27	" "	L. C. L.	44.52	8.98	53.50
668	7-27	Nixon, N.J. " Frankford, Pa. " Various "	Mt. Proj's " L. C. L.	109.55 108.96 .78	43.82 28.25 .15	291.51
669	7-27	" "	L. C. L.	61.15	12.28	73.43
670	7-27	Rock Island, Ill "	L. C. L.	3.20	.26	3.46
672	8-27	Union, Mass. " Various "	Mt. Proj's L. C. L.	126.34 25.39	23.69 5.54	180.96
673	8-27	Ft. Bragg, NC "	H. H. Gas	99.64	8.33	107.97
674	8-27	Nixon, N.J. "	Mt. Proj's	470.22	213.05	683.27
675	8-27	Bklyn, N.Y. " Various "	Alcohol N. C. L.	144.11 3.66	44.34 1.01	193.12
676	8-27	Various "	L. C. L.	118.80	27.28	146.08

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Wharton & Northern Railroad Company, Appellant,

vs.

J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 14

VOUCHER	DATE	POINT OF ORIGIN DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
677	8-27	Proving Gds Picatinny Arsenal	High Explo.	2794.29	384.16	3178.45
679	9-27	Bklyn, N.Y.	Egg Coal	136.15	44.50	
		Various	L. C. L.	11.11	2.74	194.50
680	9-27	Various	L. C. L.	100.08	11.81	111.89
681	9-27	Nixon, N.J.	Mt. Proj's	65.33	30.15	
		Various	L. C. L.	62.40	28.80	
				62.50	22.00	271.18
682	9-27	Bklyn, N.Y.	L. C. L.	.35	.15	.50
684	9-27	Prov. Grds. Ill	L. C. L.	2.65	.21	2.86
685	9-27	Rock Island, Ill	Mt. Proj's	234.77	22.06	256.83
686	9-27	" " " "	Det. Fuzes	17.99	3.54	21.53
688	10-27	Curtis Bay Md.	Mt. Proj's	102.60	21.60	
		Various	L. C. L.	19.13	6.12	149.45
689	10-27	" " "	L. C. L.	181.50	19.21	200.71
690	10-27	Nixon, N. J.	Mt. Proj's	611.60	263.95	875.55
691	10-27	" " "	Mt. Proj's	275.75	99.24	374.99
692	10-27	Newport, R.I.	S. Powder	706.70	151.80	858.50
693	10-27	Carney Pt. N.J.	" "	806.15	169.61	975.76
694	10-27	Quantico, Va.	Ctge Cases	148.52	21.90	170.42
695	10-27	Rock Island, Ill	" "	1416.36	184.39	1602.75
696	10-27	" " "	Hdware	7.12	.59	7.71
698	10-27	Ft. Sill, Okla	Ammunition	2.87	.12	2.99
699	11-27	Bklyn, N.Y.	L. C. L.	19.68	6.56	26.24
700	11-27	Camp Holabird, Md	L. C. L.	117.02	21.78	138.80
701	11-27	Nixon, N. J.	Mt. Proj's	365.64	165.33	530.97
702	11-27	Bklyn, N.Y.	Alcohol	695.97	214.14	910.11
703	11-27	Bklyn, N.Y.	L. C. L.	41.63	9.00	50.63
704	11-27	Nixon, N.J.	Ctge Cases	289.34	93.88	383.22
705	11-27	Washington DC	Various	21.09	3.79	24.88
706	11-27	Pig Point, Va	S. Powder	2718.69	347.39	3066.08
707	11-27	Rockford, Ill	L. C. L.	1.35	.12	1.47
708	11-27	Rock Island, Ill	Ctge Cases	229.95	21.63	251.64
709	12-27	" " "	L. C. L.	10.60	.83	11.43

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Wharton & Northern Railroad Company, Appellant,
vs.

J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 15

VOUCHER	DATE	POINT OF ORIGIN DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
710	12-27	Governor Picatinny Isle. N.Y. Arsenal	Mt. Proj's	99.22	42.17	141.39
711	12-27	Bklyn, N.Y. "	Alcohol	553.03	170.16	723.19
712	12-27	La Carne O. "	L. C. L.	25.42	3.16	28.58
713	12-27	Nixon, N.J. "	S. Powder	427.23	222.49	649.72
715	1-28	Wallabout, Bkly, N. Y. "	L. C. L.	14.68	4.89	
		Curtis Bay, Md "	L. C. L.	51.53	8.81	
		Pt. Bragg, N.C.	L. C. L.	60.07	5.03	
		Curtis Bay, Md	Ctg. Cases	317.49	65.37	
		Plattsburg, NY	L. C. L.	.67	.13	528.67
716	1-28	Key West, Fla "	Fuzes	337.36	44.00	381.36
717	1-28	ASB Bklyn, NY "	L. C. L.	1.47	.45	
		Mitchell Field NY	L. C. L.	1.15	.38	
		Frankford, Pa. "	Mach'y	135.91	36.24	175.60
718	1-28	Nixon, N.J. "	S. Powder	92.81	37.45	
			L. C. L.	29.78	11.15	
			Mt. Proj'	71.51	33.01	
		Pedricktown NJ "	L. C. L.	8.09	1.52	
		Washington DC "	"	1.12	.21	286.63
719	1-28	Quantico Va "	L. C. L.	47.95	7.54	
		Milles Field NY "	"	6.70	2.02	64.21
720	1-28	Rock Island Ill "	L. C. L.	10.38	.91	11.29
721	1-28	Proving Grd Ill "	Explosives	930.70	127.95	1058.65
722	1-28	Camp Stanley, Tex "	"	12.36	.53	12.89
723	2-28	Bklyn, N.Y. "	L. C. L.	15.73	5.24	
		Charlton, S.C. "	"	16.50	1.14	
		Curtis Bay Md "	"	31.56	6.08	
		Union Mkt. Mass "	Mach'y	76.80	14.40	167.45
724	2-28	S. Schenectady NY "	L. C. L.	2.20	.45	
		La Carne, O. "	"	2.61	.31	
		Edgewood, Md. "	"	1.61	.33	
		Frankford, Pa. "	"	.51	.16	
		" "	Mt. Proj's	182.25	48.60	
		Camp Diz, N.J. "	Htg Appts	209.63	38.70	437.36
725	2-28	Nixon, N.J. "	L. C. L.	21.76	8.00	
		New Cumberland, Pa.	"	.44	.10	
		Old Pt. Comfort "	"	20.53	2.97	
		Pedricktown NJ "	"	33.35	6.29	93.44
726	2-28	Phila. Pa. "	"	13.18	3.89	
		Washington, D.C. "	"	3.59	.63	
		Old Hickory, Tenn "	"	1.21	.13	22.68
727	2-28	Laredo, Texas	"	31.96	1.29	33.25
728	2-28	San Antonio Tex "	D H Gds	232.14	9.63	241.77

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Wharton & Northern Railroad Company, Appellant,

vs.

J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 16

VOUCHER	DATE	ORIGIN	POINT OF DESTINATION	COMMODITY	PROPORTION CONNECT. LINE	V & N	TOTAL
729	2-28	Proving Gd.	Picatinny Ill.	Explosives	2096.68	288.25	2384.93
730	2-28	"	" Arsenal	"	183.97	14.38	198.35
731	3-28	Lake Denmark	" N.J.	Mt. Proj's		828.20	828.20
732	3-28	Navy Yard NY	"	L. C. L.	22.29	7.43	
		Curtis Bay, Md	"	"	34.94	6.72	
		Ft. Bragg, N.C.	"	"	121.93	10.20	
		Pig Point, Va.	"	"	2.90	.30	206.71
733	3-28	Ft. Benning, Ga	"	"	4.90	.24	
		Nixon, N.J.	"	Fuzes	246.00	93.48	
		"	"	L. C. L.	1.80	.70	347.12
734	3-28	Penns Grove NJ	"	"	39.67	7.58	
		Washington, DC	"	"	4.80	.93	52.98
735	3-28	Front Royal, Va	"	Horses	79.38	9.38	88.76
736	3-28	San Antonio Tex	"	L. C. L.	6.18	.24	6.42
737	3-28	Rock Island, Ill	"	"	4.18	.32	
		Proving Grd	" "	"	4.04	.28	8.82
738	3-28	Proving Grd	" "	Explos.	3214.61	441.94	3656.55
739	4-28	Navy Yard NY	"	L. C. L.	28.84	9.61	
		Union Mkt. Pass	"	Mach'y	76.80	14.40	
		Camp Halabird Md	"	L. C. L.	9.42	1.93	141.00
740	4-28	Curtis Bay Md.	"	Mt. Proj's	764.52	160.95	
		ASB Bklyn NY	"	H H Gds	49.78	9.57	
			"	Alcohol	91.07	28.02	
			"	L. C. L.	.63	.27	1104.81
741	4-28	Nixon, N.J.	"	Mt. Prj's	841.64	375.55	1217.19
742	4-28	Nixon, N.J.	"	Explos.	61.19	48.31	
		Frankford, Pa	"	Proj's	127.48	30.07	
		Pedricktown, NJ	"	L. C. L.	2.99	.56	
		Washington, DC	"	"	.72	.10	271.42
743	4-28	Jefferson, Ind.	"	"	35.36	3.16	
		Russellville, Ala	"	Contrs Outfit	230.40	14.40	283.32
744	4-28	Rock Island, Ill	"	L. C. L.	3.23	.26	3.49
745	4-28	Lake Denmark NJ	"	Mt. Proj's		3363.12	3363.12
746	5-28	"	"	"		3709.02	3709.02
747	5-28	"	"	"		37.70	
		Navy Yard, NY	"	"	27.56	9.19	
		Laredo, Texas	"	"	4.88	.17	79.50
748	5-28	Columbus, O.	"	Ctg Cases	204.00	28.00	
		Curtis Bay, Md	"	Proj's	156.99	32.87	
		"	"	L. C. L.	1.21	.25	
		Ft. Bragg, N.C.	"	"	11.33	.95	
		Lee Hall, Ga.	"	"	260.70	41.25	737.55

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Wharton & Northern Railroad Company, Appellant,
vs.
J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 17

VOUCHER	DATE	POINT OF ORIGIN DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
749	5-28	ASB BKLYN N.Y. Springfield Mass. Washington DC	Picatinny Arsenal " "	Alcohol L. C. L.	89.90 .63 10.84	27.66 .14 1.93
750	5-28	Nixon, N.J. "	" "	Mt. Proj's L. C. L.	277.33 98.77	128.00 2.73
751	5-28	Nixon, N.J. New Cumberland, Pa Pedricktown, NJ " "	" " " " "	L. C. L. " " Blk. Powder S. Powder Mt. Proj's	.70 1.47 82.75 117.60 425.82 301.42	.30 .32 18.69 28.00 93.28 58.34
752	5-28	Carney Pt. NJ Sheffield, Ala	" "	S. Powder L. C. L. Contrs. Outfit	1895.00 79.36 490.50	415.10 6.13 32.70
753	5-28	Sheffield, Ala	"	C/L Pipe	2312.46	292.39
754	5-28	Proving Grd. Ill	"	Explos.	1885.98	259.28
755	5-28	Rock Island, Ill	"	L. C. L. Ctge Cases	10.60 388.52	.85 36.64
756	5-28	Russellville, Ala	"	Loco.	364.60	22.05
757	6-28	Navy Yard NY Bklyn, NY Camp Halabird Md Curtis Bay Md.	" " " "	L. C. L. " " "	25.58 .46 1.24 13.09	8.53 .15 .30 5.41
758	6-28	Columbus, O. Ft. Bragg NC Hampton, Va.	" " "	Shells Ctge Cases L. C. L.	1249.00 358.08 4.08	171.42 29.94 1.25
759	6-28	ASB Bklyn NY " Nixon, N. J.	" " "	Alcohol L. C. L.	86.78 1.85 334.88	26.70 .56 154.55
760	6-28	Aberdeen, Md. Frankford, Pa. Nixon, N. J. " "	" " " " "	Explos. Mt. Proj's S. Powder Fireworks L. C. L.	222.69 134.77 92.19 68.00 .37	75.37 35.88 37.20 25.00 .13
761	6-28	Middletown, Pa. Old Pt. Comfort, Va Pedricktown, NJ	" " "	L. C. L. H H Gds L. C. L.	.80 70.20 9.25	.18 13.80 4.22
762	6-28	Lake Denmark, NJ	"	Shells		1089.69
763	6-28	Sheffield, Ala.	"	Tile & Pipe	2962.14	152.52
764	6-28	"	"	Slate Shingles	1699.33	87.45
765	6-28	"	"	Tanks	1528.20	101.88
		"	"	Sewer Pipe	205.40	9.10
		"	"	C.I. Pipe	325.80	21.72
766	6-28	"	"	Mach'y Etc	1535.28	98.73

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Warrenton & Northern Railroad Company, Appellant,

vs.

J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 18

VOUCHER	DATE	POINT OF ORIGIN DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
767	6-28	Sheffield, Picatinny Ala. Arsenal	Hdeware	933.28	52.40	985.68
768	6-28	Rock Island, Ill	L. C. L.	3.37	.26	3.63
769	6-28	Ft. Wingate NM	Explos.	2028.60	129.36	2157.96
771	7-28	Navy Yard, NY	L. C. L.	27.41	8.63	36.04
772	7-28	Nixon, N.J.	S. Powder Mt. Proj's	57.00 461.53	25.00 213.00	754.53
773	7-28	ASB Bklyn N Y La Carne, O. Cleveland, O. Hartford, Conn.	L. C. L.	.42 8.64 57.62 2.56	.12 .99 7.13 .57	78.05
774	7-28	Wilmington, Del Sheffield, Ala	S. Powder Loco Crane Shingles	415.20 564.48 618.80	90.95 27.44 31.86	1748.73
A 775	7-28	Lucerne, Pa	Bit. Coal	795.79	260.12	1055.91
776	7-28	Vindex, Pa.	" "	2080.19	679.77	2759.96
777	7-28	Rock Island, Ill	L. C. L.	23.18	1.99	25.17
778	7-28	Wingate N.M.	Explos.	6102.36	389.14	6491.50
779	8-28	Sheffield, Ala.	L. C. L.	108.88	6.05	114.93
780	8-28	Philadelphia, Pa	"	47.00	15.27	62.27
781	8-28	San Antonio Tex	"	61.08	2.14	63.22
783	8-28	Lee Hall, Va.	Mt. Cars	450.56	66.00	516.56
782	8-28	Pig Point, Va.	Mach'y	218.19	34.28	252.47
784	8-28	Nixon, N.J.	S. Powder	1188.38	650.99	1839.37
785	8-28	ASB Bklyn N Y Frankford New Cumberland Penn Grove, NJ	Ctg. Shells Proj's	81.04 113.52 1.29 16.74	24.00 30.27 .28 3.20	270.34
786	8-28	Pedricktown NJ Washington, DC Sheffield, Ala	L. C. L. L. C. L. Shingles	14.96 3.88 322.32	2.93 .65 16.59	361.35
787	8-28	Madison, Wisc	L. C. L.	2.85	.20	3.05
789	8-28	Rock Island, Ill	L. C. L.	12.00	.94	12.94
790	8-28	Waterman Mine	Coal	133.81	43.74	177.55
791	8-28	Vindex, Pa.	Bit Coal	3140.46	1026.56	4167.02
792	8-28	Boston, Mass.	Ctg. Cases	41.00	7.71	48.71

70138.91

3848.53

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Wharton & Northern Railroad Company, Appellant,
vs.

No. 5025

J. R. McCarl, Comptroller General of the United States)

SHEET NO. 19

VOUCHER	DATE	POINT OF ORIGIN	DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
793	9-28	Navy Yard, NY	Ficatinny L. C. L. Arsenal		17.85	5.95	
		ASD New York	"	"	.37	.13	
		Chas'ton S.C.	"	"	5.80	.40	
		Pig Point, Va	"	"	1.72	.21	
		Curtis Bay, Md	"	"	51.64	5.23	70.30
794	9-28	Nixon, N.J.	"	Explos.	135.28	76.84	212.12
795	9-28	"	"	Mt. Proj's	725.20	734.68	1059.88
796	9-28	ASB Bklyn NY	"	L. C. L.	.42	.12	
		Schenectddy NY	"	"	5.45	2.50	
		Newport, R. I.	"	"	2.24	.46	
		Delaware City	"	"	.67	.13	
		Nixon, N.J.	"	"	6.58	1.24	
		"	"	"	.35	.15	25.32
797	9-28	Middletown, Pa	"	L. C. L.	1.18	.25	
		Penns Grove, NJ	"	"	55.02	10.34	
		Bedricktown, NJ	"	"	143.45	34.07	
		Washington, D.C.	"	"	.72	.12	245.15
A798	9-28	Vindex, Pa.	"	Bit. Coal	2535.64	928.51	3364.25
A799	9-28	Colville, Wash.	"	Lumber	458.31	26.09	484.40
A800	9-29	Wingate, N.M.	"	Explos.	4018.56	256.26	4274.82
A801	9-28	Wingate, N.M.	"	L. C. L.	5.03	.13	5.16
240	7-23	Pt. Silb, Okla	"	L. C. L.		13.92	13.92
396	1-25	Fl. Bennington, Ga	"	Explos.	53.84	15.96	70.80
429	6-25	Efingham, S.C.	"	Lumber		.20	.20
476	1-26	San Antonio Texas	"	L. C. L.	10.52	.35	11.37
522	5-26	Gallup, N.M.	"	L. C. L.	13.30	.62	14.12
535	7-26	Augusta, Ga.	"	L. C. L.	16.13	1.14	
		Curtis Bay, Md	"	"	18.86	3.55	
		Norwood, S.	"	"	7.14	.75	47.57
539	7-26	Gallup, N.M.	"	L. C. L.	5.12	.32	5.44
542	7-26	Pensacola, Fla.	"	Ctg. Cases	666.00	28.00	694.00
574	10-26	San Antonio, Tex	"	L. C. L.	3.77	.13	3.90
577	10-26	Reno, Nev.	"	L. C. L.	6.77	.32	7.09
606	1-27	Wallabout Bklyn	"	L. C. L.	5.19	1.73	
		Chas'ton S.C.	"	Shells	57.46	4.14	
		Portland, Me	"	L. C. L.	.86	.13	
		Union Mkt. Mass	"	Proj's	208.67	56.00	
		"	"	L. C. L.	1.55	.30	426.03

4317.67 17.47 11133.84

Wharton & Northern Railroad Company, Appellant,
vs.
J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 20.

VOUCHER	DATE	POINT OF ORIGIN	DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & N	TOTAL
42	11-19	Newport, RI.	Lake Denmark NJ	Shells		50.41	50.41
31	8-22	Iona Island N. Y.	"	Mt. Ammunit. Boxes		109.36	109.36
36	9-22	"	"	"	"	31.33	31.33
39	10-22	"	"	"	"	15.84	15.84
43	11-22	"	"	"	"	26.09	26.09
89	3-24	Bklyn, N.Y.	"	Mt. Steel Tanks		.10	.10
104	8-24	Dayton, O.	"	Explo. Proj's		21.64	21.64
129	4-25	Phila. Pa.	"	Notions		.70	.70
150	12-35	"	"	High Explos.		73.38	73.38
153	1-26	"	"	Explo. Proj's		733.78	733.78
155	2-26	"	"	"	"	309.74	309.74
211	6-27	Jersey City NJ	"	Lamp Black, Etc		4.10	4.10
234	11-27	Pensacola, Fla	"	Dump Cars		.03	.01
239	1-28	Bklyn, N.Y.	"	Misc. Supplies	21.24	7.97	29.21
240	1-28	"	"	Paint	2.55	.95	3.50
242	2-28	"	"	Misc. L.C.L.	8.16	3.00	11.16
243	2-28	Iona Isle. NY	"	Grommets	9.27	2.57	11.84
244	3-28	Bklyn, N.Y.	"	Supplies	.42	.15	
		"	"	Misc. L.C.L.	112.51	24.59	137.67
245	3-28	"	"	Supplies	3.81	1.63	
		Port Norvolk, Va	"	Paint	.59	.12	
		Phila. Pa.	"	Ordn Stores	4.81	1.58	12.54
246	3-28	Bklyn, N.Y.	"	Boiler Compound	3.80	1.44	
		Portsmouth Va.	"	Grommets	4.77	.94	10.95
246	3-28	Phila. Pa.	"	Groceries	36.12	12.02	
		Quantico, Va.	"	Personal effects	1.60	.30	50.04
248	5-28	Bklyn, N.Y.	"	Naval Stores	14.52	5.27	19.79
249	5-28	"	"	"	1.31	2.81	
		S. Charleston W Va	"	"	1.02	.13	
		Iona Isle N.Y.	"	"	6.59	1.83	
		Hingham, Mass.	"	"	8.40	1.93	30.02
250	5-28	Phila. Pa.	"	"	5.45	1.78	7.23

255.94

1449.49

1702

Wharton & Northern Railroad Company, Appellant,

vs.

J. R. McCarl, Comptroller General of the United States)

No. 5025

SHEET NO. 21

VOUCHER	DATE	POINT OF ORIGIN	DESTIN- ATION	COMMODITY	PROPORTION CONNECT. LINE	W & W	TOTAL
251	6-28	New York NY	Lake Den- mark, N.J.	Copper wire	7.92	2.50	
		" "	" "	" "	.36	.14	
		Bklyn, N.Y.	"	Muflatic Acid	3.25	1.14	15.31
252	6-28	" "	" "	Books&Tinware	11.18	4.51	
		Iona Isle NY	"	Grommets	15.66	4.34	
		Washington DC	"	Gum Mounts	.60	.13	36.42
253	6-28	Phila. Pa.	"	Groceries	36.47	11.86	48.33
254	7-28	Bklyn, N.Y.	"	Misc.L.C.L.	19.32	7.13	26.45
255	7-28	" "	"	Cement, etc	1.85	.69	2.54
256	8-28	Portsmouth, Va	"	Rub. Washers	.74	.13	
		Norfolk, Va	"	W. head	5.83	.87	
		New York City	"	Varnish	17.07	5.49	30.13
257	8-28	Bklyn, N.Y.	"	Misc. L.C.L.	11.13	4.19	15.32
258	8-28	" "	"	Paint, etc.	9.81	3.67	13.48
259	8-28	" "	"	Misc. L.C.L.	3.01	1.16	4.17
260	8-28	Phila. Pa.	"	Typewriter	.48	.15	.63
261	9-28	Bklyn, N.Y.	"	Supplies	2.24	.86	
		Hingham, Mass.	"	"	7.63	1.75	
		Phila. Pa.	"	Tin Cans	37.80	9.80	60.08
262	9-28	Quantico, Va.	"	Supplies	1.16	.21	
		Phila. Pa.	"	"	37.41	11.60	50.38

32

PETITIONER'S EXHIBIT No. 3.

Wharton and Northern Railroad Company,

Wharton, N. J.

July 6, 1928.

J. R. McCarl, Esq.,
Comptroller General of the United States,
Washington, D. C.

DEAR SIR:

On behalf of the Wharton & Northern Railroad Company I wish to acknowledge receipt of your letter of the 13th ultimo advising that until the amount of the reparation order entered against it by the Interstate Commerce Commission November 14, 1927, in Docket No. 12,497 was paid with interest all amounts found due from the United States on account of mail, freight and passenger transportation would be withheld by your office; and to protest against your action in this regard as being contrary to law, you having neither office nor authority under the Statutes to so withhold monies due from the Government for transportation services.

Demand is accordingly hereby made upon you for payment forthwith of the sum of \$150,837.36 due the Wharton & Northern Railroad Company for transporting Government freight, vouchers for all of which have been approved by your office.

Very truly yours,

PETER E. STRYKER,
*General Manager, Wharton &
Northern Railroad Company.*

33

Rule to Show Cause.

Filed December 6, 1928.

* * * * *

Upon consideration of the Petition for Mandamus filed herein by the Wharton & Northern Railroad Company, it is this 6th day of December, A. D., 1928,

Ordered, that the defendant, J. R. McCarl, Comptroller General of the United States, show cause in this Court on

the 20 day of December, A D. 1928, at 10 A M. or as soon thereafter as counsel may be heard, why the prayers of the Petition should not be granted; provided that a copy of said Petition and of this Order be served upon the defendant on or before the 10th day of December, A D. 1928.

WILLIAM HITZ,
Justice.

Answer.

Filed December 20, 1928.

* * * * *

Comes now J. R. McCarl, Comptroller General of the United States, now and at all times reserving unto himself the benefit of all manner of objections and exceptions to the errors and insufficiencies of the petition filed herein and reserving unto himself the lack of jurisdiction of the Court appearing on the face of the petition to grant the relief prayed for and the lack of jurisdiction of the Court to direct him as Comptroller General of the United States to perform the acts in question, nevertheless, in response to the rule to show cause, in answer to so much and such parts of the petition as he is advised it is necessary and material for him to make answer thereto, says as follows:

34 1-6. Defendant admits the averments of paragraphs 1 to 6 except there is denied the averment, in paragraph 3, that there was a total amount of \$198,098.59 due from the United States to the plaintiff as of September 30, 1928; also, that the amounts stated in the exhibits are in many instances greater than the amounts of the cited bills of plaintiff which this defendant has allowed and which allowances have been paid; and this defendant has no information or belief as to the averment in paragraph 6 that \$157,512.25 of this sum "was actually earned by and is equitably the property of certain trunk lines in no wise parties to the controversy," and even if the averment as to the earnings of other carriers be true, such carriers have a plain and adequate remedy therefor under the Judicial Code of March 3, 1911, 36 Stat. 1135, 1143. See *Chicago, Burlington and Quincy Railroad v. The United States*, 62 Ct. Cls. 657, which was a suit of an intermediate or con-

necting carrier for its proportionate earnings and where the Court said, at page 659, that:

“* * * We can not see any substantial reason why the mere fact that the plaintiff here is a connecting or intermediate carrier should be sufficient to deprive it of the compensation the statute authorizes and since the initial carrier declines to assert the right for it, we think the plaintiff may properly sue to recover the additional compensation authorized by the act.”

And plaintiff has no standing in this Court to assert by mandamus or otherwise the rights of such initial or connecting carriers.

7-9. Defendant admits the averments of paragraphs 7 to 9, inclusive, except there is denied the averment in paragraph 7 that “defendant has arbitrarily refused and still refuses the demand of plaintiff for payment of the charges.” Subsequent to the decision of the Interstate Commerce Commission in 80 I. C. C. 143, *et seq.*,
35 and its supplemental order of November 14, 1927, referred to by plaintiff, in paragraph 8, and a copy of which supplemental order is attached hereto as Exhibit A, this defendant requested the Attorney General to report any reasons why sums accruing to plaintiff from the United States should not be withheld pending settlement of the reparation order aggregating \$202,532.32 with interest on \$106,020.44 from September 1, 1921, and with interest on the balance of \$96,511.88 from November 1, 1921, to the date of payment and the Attorney General replied in letter dated May 15, 1928, copy attached as Exhibit B, in pertinent part, that:

“The Wharton & Northern R. R. Company has recently filed in this Department a memorandum suggesting that under the provisions of Section 16 of the Interstate Commerce Act, dealing with the collection of amounts awarded as reparations, there is no authority for withholding as an offset amounts due from the railroad company to the United States. The reasons for this contention are not elaborated in the memorandum. I assume that the theory of the railroad company is that the method prescribed by Section 16 for collecting reparations by suit is exclusive, and the section therefore impliedly prohibits collection in

any other way, such as by offset. We have not given this matter any extended consideration, but as at present advised I do not see any substantial basis for the contention of the railroad company."

Thereupon this defendant wrote the plaintiff in letter dated July 20, 1928, in response to its letter of July 6, 1928, relative to its denial of authority under the law to withhold any sums accruing to it from the United States because of its indebtedness to the United States, in pertinent part, that:

"In reply your attention is invited to section 236, Revised Statutes, as amended by the act of June 10, 1921, 42 Stat. 24, and to *Taggart v. United States*, 17 Ct. Cls. 322; *Wisconsin Central Railroad v. United States*, 164 U. S. 201, and *Barry v. United States*, 229 U. S. 47. Accordingly, your demand for payment forthwith of an alleged balance of \$150,837.36 must be and is denied until such time as the reparation of \$106,020.44, with interest from September 1, 1927, on account of Navy Department transportation, and \$96,511.88, with interest from November 1, 1921, on account of War Department transportation, has been paid into the Treasury of the United States or the matter otherwise adjusted satisfactorily to this office."

10. The defendant is advised that the averments
36 of paragraph 10 of the petition are conclusions of law which he is not required to answer. Furthermore, this defendant avers that under the Budget and Accounting Act of June 10, 1921, 42 Stat. 23, 27, and other statutes, it is his duty and exclusive responsibility to settle and adjust claims for and against the United States payable under appropriated moneys; that no appropriations have been made by the Congress pursuant to Article 1, section 9, of the Constitution, for payment to the plaintiff; that there are certain appropriations made for the transportation of the Army and Navy and their supplies, but the question whether any claim is properly chargeable to such appropriations is for the exclusive determination of this defendant subject to appeal to the Congress only; that this defendant has decided that no sums are payable to this plaintiff unless and until it has adjusted and settled the claim of the United States against it for \$202,532.32

with interest awarded by the Interstate Commerce Commission as reparation of overcharges made by the plaintiff against the United States; that pursuant to the decision of the Supreme Court of the United States in *Work v. Rives*, 267 U. S. 175, this Court is without jurisdiction to consider a petition for mandamus as a writ of error to review the decision of the defendant in this matter; and that under the Judicial Code of March 3, 1911, 36 Stat. 1135, to 1143, the plaintiff has a plain and adequate remedy in a suit against the United States for any sums which it believes to have been improperly withheld from it.

11. The averments of paragraph 11 are peculiarly within the knowledge of the plaintiff and with respect to which the defendant has no information or belief. However, if
37 it be true that plaintiff is required to borrow money in the open market and that its credit is being impaired and exhausted, there is the more reason why this defendant should not cause to be paid to the plaintiff any sums due from the United States unless and until it has adjusted and paid the reparation order for \$202,532.32 with interest entered by the Interstate Commerce Commission and which order makes said amount prima facie due and payable to the United States.

Wherefore, this defendant having fully answered the petition in accordance with the rule to show cause prays that the rule be discharged and the petition dismissed and that the defendant may have his costs.

J. R. McCARL,
Comptroller General of the United States.

DISTRICT OF COLUMBIA, ss:

J. R. McCarl, Comptroller General of the United States, being first duly sworn on oath deposes and says that he has read the foregoing answer to the rule to show cause in the petition and says that he knows the contents thereof and that the matters and things therein stated he verily believes to be true.

J. R. McCARL,
Comptroller General of the United States.

Subscribed and sworn to before me this twentieth day of December, 1928.

ROBERT S. CAIRNS, [SEAL.]
Notary Public.

R. L. GOLZÉ,
General Counsel,
General Counsel's Office;
 O. R. McGUIRE,
Attorneys for the Defendant.

38

EXHIBIT "A."

Copy.

Order.

At a General Session of the Interstate Commerce Commission, Held at Its Office, in Washington, D. C., on the 14th Day of November, A. D. 1927.

No. 12497.

UNITED STATES OF AMERICA

v.

DIRECTOR GENERAL, as Agent Baltimore & Ohio Railroad Company et al.

No. 12497, Sub. No. 1.

UNITED STATES OF AMERICA

v.

WHARTON & NORTHERN RAILROAD COMPANY et al.

It appearing. That on May 8, 1923, the commission entered its report, and on December 6, 1926, its report on further hearing, in the above entitled proceedings, which reports are hereby referred to and made a part hereof, and these proceedings now coming on for further consideration on the question of reparation and the parties having filed agreed statements with respect to the shipments in question; we find that complainants shown in the fol-

lowing table are entitled to awards of reparation from defendant, Wharton & Northern Railroad Company, in the amounts set opposite their respective names, with interest.

Complainants.	Amounts.	With interest from.
The United States of America— (Navy Department)	\$106,020.44	Sept. 1, 1921
The United States of America— (War Department)	96,511.88	Nov. 1, 1921

It is therefore ordered. That defendant, Wharton & Northern Railroad Company, be, and it is hereby authorized and directed to pay unto complainants shown in the above table on or before December 29th, 1927, the amounts set opposite their respective names in said table, with interest thereon at the rate of six per cent per annum from the dates therein set forth, as reparation on account of unreasonable rates charged for the transportation of numerous interstate shipments of various commodities, including shells, powder, projectiles, coal and provisions to and from Lake Denmark and Picatinny, N. J.

By the commission.

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

39

EXHIBIT "B."

Copy.

Office of the Attorney General,
Washington, D. C.

May 15, 1928.

Hon. J. R. McCarl,
Comptroller General of the United States,
Washington, D. C.

DEAR SIR:

Referring to your letter (A-4682; A-18519) dated February 15, 1928, in which you refer to my previous letter dated October 13, 1927, both relating to the reparation

award rendered November 14, 1927, by the Interstate Commerce Commission in *United States v. Director General, etc.*, and *United States v. Wharton & Northern Railroad*, Docket No. 12497 (Sub. No. 1), the counsel for Wharton & Northern recently filed with the Commission another petition for rehearing which was promptly thereafter denied; and quite recently they submitted to this Department a memorandum in which they offered to pay \$50,000 in full settlement of the reparation award which is now substantially in excess of \$200,000.

The amount offered seems too small to be considered, and I am about to direct the commencement of a suit at law in the District Court for the District of New Jersey for the purpose of reducing the reparation award to a judgment.

My letter of October 13, 1927, to which you refer, dealt with a suggestion that the United States institute new proceedings to question another rate which had been established by contract and not with the matter of collecting the reparations resulting from the previous proceedings before the Interstate Commerce Commission, and I know of no reason why the amount due from the Government should not be set off against the amount due the Government under reparation orders.

The Wharton & Northern R. R. Company has recently filed in this Department a memorandum suggesting that under the provisions of Section 16 of the Interstate Commerce Act, dealing with the collection of amounts awarded as reparations, there is no authority for withholding as an off-set amounts due from the railroad company to the United States. The reasons for this contention are not elaborated in the memorandum. I assume that the theory of the railroad company is that the method prescribed by Section 16 for collecting reparations by suit is exclusive, and the section therefore impliedly prohibits collection in any other way, such as by off-set. We have not given this matter any extended consideration, but as at present advised I do not see any substantial basis for the contention of the railroad company.

Respectfully,

(Signed)

JNO. G. SARGENT,
Attorney General.

Demurrer.

Filed December 29, 1928.

* * * * *

Now comes the petitioner, the Wharton & Northern Railroad Company, by its attorneys, and says that the answer of the defendant, J. R. McCarl, Comptroller General of the United States, is bad in substance.

FROST & TOWERS,
Attorneys.

41

Note.

Among the matters of law to be argued in support of the foregoing demurrer are the following:

1. Defendant in his answer admits there is due petitioner for the transportation of freight certain monies, provision for the collection of which has been made by Congress; but that he has withheld and off-set the monies in question against a reparation order entered by the Interstate Commerce Commission under Sec. 16 of the Interstate Commerce Act (Petition p. 5): that said order has never been reduced to judgment as required by said Sec. 16 of said Act. Congress having provided an exclusive method of enforcing such reparation orders, there is no office or authority in the Comptroller General to collect the amount thereof by set-off or otherwise until after judgment.

2. Under the above admitted facts, the Comptroller General has no office or authority to withhold payment to plaintiff of monies due it for transportation of freight on account of an unliquidated, non-judgment claim in the form of a reparation order.

3. Under the above admitted facts, the government as a shipper, and hence the Comptroller General, is prohibited by the Interstate Commerce Act, Sec. 6, paragraph 7, (Petition p. 6) from setting off, counter-claiming or withholding monies due for transportation of freight on account of or against any claim or claims whatsoever it might have against plaintiff carrier.

4. Defendant admits in its answer, in addition to the facts stated above, that the items of transportation

42 in question were over lines other than those of plaintiff and that plaintiff by contract, and by custom long recognized in the office of defendant, is obligated to collect the full transportation charges where it is destination or delivering carrier; that he, defendant, "is withholding not only the monies due for services rendered by plaintiff but those due for services rendered by its trunk line connection as well"; hence, it appears upon the face of the pleadings that defendant is withholding on account of claims allegedly due the government by plaintiff monies due parties in no wise connected with or interested in said claims; and that plaintiff is not only entitled but is obligated to collect the monies due for the transportation services in question.

Order Granting Leave to Amend Petition.

Filed March 5, 1929.

* * * * *

Upon motion duly made by counsel for leave to amend plaintiff's petition filed herein December 6, 1928, it is, by the Court, this 5th day of March, 1929,

Ordered, that leave is hereby granted plaintiff to amend Prayer "A" of its petition, upon page 7 thereof, by inserting after the last word thereof the words, "with interest on each item from the date when same in ordinary course, should have been paid," so that said prayer will read:

A. That this Honorable Court cause to be issued its writ of mandamus, directed to said defendant, J. R. McCarl, Comptroller General of the United States, commanding him to make payment unto the plaintiff, Wharton & Northern Railroad Company, without deduction or set-off, of all monies due it for transportation of Government freight, including payments due it as delivering or destination
43 carrier as well as those due it for services where the movement was solely over its own lines with interest on each item from the date when same in ordinary course, should have been paid.

W. HITZ,
Justice.

Supreme Court of the District of Columbia.

Wednesday, May 15th, 1929.

Session resumed pursuant to adjournment, Hon. William Hitz, Justice, presiding.

* * * * *

This cause came on heretofore for hearing upon the petition filed, the rule to show cause issued, the answer of the defendant filed and the demurrer to said answer and the same was argued and submitted to the court. Whereupon, the cause being fully considered, it is ordered that the demurrer be overruled and thereupon the rule to show cause is hereby discharged, and the petition dismissed. Wherefore, it is considered that petitioner take nothing by this action and that defendant recover of the Wharton & Northern Railroad Company, his costs of defense to be taxed by the clerk and have execution thereof.

Memoranda.

May 27, 1929.—Appeal noted by Wharton & Northern Railroad Company.

Undertaking for costs on appeal fixed at \$100.

44 In the Supreme Court of the District of Columbia.

At Law.

No. 76146.

WHARTON & NORTHERN RAILROAD COMPANY

vs.

J. R. McCARL, Comptroller General of the United States.

The President of the United States to J. R. McCarl, Comptroller General of the United States of America, Greeting:

You are hereby cited and admonished to be and appear at a Court of Appeals of the District of Columbia, upon the docketing the cause therein, under and as directed by

the Rules of said Court, pursuant to an Appeal entered in the Supreme Court of the District of Columbia on the 27th day of May, 1929, wherein the Wharton & Northern Railroad Company is Appellant, and you are Appellee, to show cause, if any there be, why the Judgment rendered against the said Appellant, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the Honorable Harry M. Clabaugh, Chief Justice of the Supreme Court of the District of Columbia, this 27th day of May, in the year of our Lord one thousand nine hundred and twenty-nine.

[Seal Supreme Court of the District of Columbia.]

FRANK E. CUNNINGHAM,
Clerk,
ALF. G. BUHRMAN,
Asst. Clerk.

Service of the above Citation accepted this 27th day of May, 1929.

O. R. McGUIRE,
Attorney for Appellee.

[Endorsed:] No. 76146. Law. Wharton & Northern R. R. Co. v. McCarl, Comptroller General, U. S. Citation. Issued ———, 19—. Served copy of the within Citation on O. R. McGuire, attorney for appellee, May 27th, 1929. Norman Frost, Attorney for Appellant.

45 *Memorandum.*

May 28, 1929.—\$50 deposited in lieu of appeal bond.

Assignment of Errors.

Filed June 5, 1929.

* * * * *

Comes now the appellant, the Wharton & Northern Railroad Company, and assigns as errors on its appeal herein the following:

1. The Court erred in overruling plaintiff's demurrer to the defendant's answer.

2. The Court erred in discharging the rule to show cause and dismissing plaintiff's petition.

3. The Court erred in refusing to issue a writ of mandamus as prayed for in the petition.

FROST & TOWERS,
Attorneys for Appellant.

Designation of Record.

Filed June 5, 1929.

* * * * *

The Clerk will please include in the record on appeal the following:

1. Petition with exhibits attached thereto.
2. Rule to show cause.
3. Answer of defendant to petition and rule to show cause with exhibits thereto.
4. Plaintiff's demurrer to the answer.
5. Minute entry of May 15th overruling the de-
46 murrer, discharging the rule to show cause and dis-
missing the petition.
6. Memorandum of deposit in lieu of bond.
7. Assignment of errors.
8. This designation.

FROST & TOWERS,
Attorneys for Appellant.

Service of the above designation acknowledged this 5th day of June, 1929.

O. R. McGUIRE,
Attorney for Appellee.

47 Supreme Court of the District of Columbia.

UNITED STATES OF AMERICA,
District of Columbia, ss:

I, Frank E. Cunningham, Clerk of the Supreme Court of the District of Columbia, hereby certify the foregoing pages numbered from 1 to 46, both inclusive, to be a true and correct transcript of the record, according to directions of counsel herein filed, copy of which is made part of this transcript, in cause No. 76146 at Law, wherein Wharton &

Northern Railroad Company is Plaintiff and J. R. McCarl, Comptroller General of the United States, is Defendant, as the same remains upon the files and of record in said court.

In testimony whereof, I hereunto subscribe my name and affix the seal of said court, at the city of Washington, in said District, this 25th day of July, 1929.

[Seal Supreme Court of the District of Columbia.]

FRANK E. CUNNINGHAM,
Clerk.

Endorsed on cover: District of Columbia Supreme Court. No. 5025. Wharton & Northern Railroad Company, appellant, vs. J. R. McCarl, Comptroller General of the United States. Court of Appeals, District of Columbia. Filed Aug. 2, 1929. Henry W. Hodges, Clerk.

(9085)

